

MAHARAJA SUHEL DEV UNIVERSITY AZAMGARH (U.P.) – 276128, INDIA



राष्ट्रीय शिक्षा नीति – 2020 आधारित

Choice Based Credit system (C.B.C.S.)

[पाठ्यक्रम : 2024-25]

FACULTY OF COMMERCE

3 YEARS B.COM PROGRAMME

3 YEARS B.COM (HONS.) PROGRAMME

4 YEARS B.COM (HONS.) PROGRAMME

4 YEARS B.COM (HONS. WITH RESEARCH) PROGRAMME

Prepared By:

Dr. Dinesh Kumar Tiwari

Associate Professor





Dean and Convenor (Commerce)

Faculty of Commerce and Management

D.A.V. P.G. College, Azamgarh (U.P.)

[EFFECTIVE : 2024-25 ONWARDS]


Dr. Dinesh Kumar Tiwari
Dean & Convenor
Faculty of Commerce & Management
Maharaja Suhel Dev State University
Azamgarh

Resolution

The meeting of the Board of Studies (BoS) of COMMERCE (UG AND PG PROGRAMME) was held on 15.10.2024 to consider and approve the NEP-2020 FRAMEWORK choice based credit system. Syllabus developed in accordance with G.O. (शासनादेश संख्या-2090/सत्तर-3-2024-09(01)/2023(L4)दिनांक-02.09.2024)

The following were present in the aforementioned meeting:

S. No.	Name	Designation	Capacity
1.	Dr. Dinesh Kumar Tiwari	Associate Professor, Faculty of Commerce and Management, DAV PG College, Azamgarh	Dean & Convenor, Faculty of Commerce and Management.
2.	Prof. Alok Singh	Professor, Faculty of Commerce, Shri Ganesh Rai PG College, Dobhi, Jaunpur	External Member PG (BoS)
3.	Prof. Shivanand Pandey	Professor, Faculty of Commerce, Shri Mahant Ramashray Das PG College, Bhurkuda, Gazipur.	External Member PG (BoS)
4.	Dr. Zubair Ahmad	Asst. Professor, Faculty of Commerce, Shibli National PG College, Azamgarh	Internal Member PG (BoS)
5.	Shri. Chandan Kumar Gautam	Asst. Professor, Faculty of Commerce, DAV PG College, Azamgarh	Internal Member PG (BoS)
6.	Shri. Pran Nath Singh Yadav	Asst. Professor, Faculty of Commerce, Rajkiya PG College, Ahiraula, Azamgarh	Internal Member UG (BoS)
7.	Dr. Dilip Kumar Verma	Asst. Professor, Faculty of Commerce, Rajkiya PG College, Ahiraula, Azamgarh	Internal Member UG (BoS)

After a detailed discussion, the BoS of COMMERCE (UG AND PG PROGRAMME) unanimously approved the proposed curriculum and syllabus for COMMERCE (UG AND PG PROGRAMME). It is further recommended that it may be implemented as per the guidelines of the National Education Policy, 2020 from 2024-25 onwards.


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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020**

COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Year-wise Titles of the Papers In UG Commerce (B.Com.)

Year	Semester	Papers	Course Code	Paper Title	Theory/Practical	Marks	Credits
1	I	(COMPULSORY)					
		1	C010101T	Business Organisation	Theory	(25+75)	6
		2	C010102T	Business Statistics	Theory	(25+75)	6
		MINOR PAPER (FROM OTHER FACULTY)				Theory (25+75)	6
		MINOR PAPER (ONLY ALLOWED TO OTHER FACULTY STUDENTS)					
		1	C010105T(M)	Fundamentals of Commerce			
		(CO-CURRICULAR)					
		1	Z020201T	First Aid and Health	Theory		2
		(VOCATIONAL)					3
	II	(COMPULSORY)					
		1	C010201T	Business Management	Theory	(25+75)	6
		2	C010202T	Financial Accounting	Theory	(25+75)	4
		3	C010203P	Computerised Accounting	Practical	(25+75)	2
		MINOR PAPER (FROM OTHER FACULTY)				(25+75)	6
		(CO-CURRICULAR)					
		1	Z030301T	Human Values and Environment Studies	Theory		2
		(VOCATIONAL)					3
2	III	(COMPULSORY)					
		1	C010301T	Company Law	Theory	(25+75)	6
		2	C010302T	Cost Accounting	Theory	(25+75)	6
		MINOR PAPER (FROM OTHER FACULTY)				(25+75)	6
		MINOR PAPER (ONLY ALLOWED TO OTHER FACULTY STUDENTS)					
		1	C010305T(M)	Fundamentals of Trade and Economics			
		(CO-CURRICULAR)					
		1	Z040401T	Physical Education and Yoga	Theory		2
		(VOCATIONAL)					3
	IV	(COMPULSORY)					
		1	C010401T	Income Tax Law and Accounts	Theory	(25+75)	6
		2	C010402T	Fundamentals of Marketing	Theory	(25+75)	4
		3	C010403P	Digital Marketing	Practical	(25+75)	2
		MINOR PAPER (FROM OTHER FACULTY)				(25+75)	6
		CO-CURRICULAR (CHOOSE ANY ONE)					
		1	Z050401T	Social Responsibility and Community Engagement <i>(for those who have opted language(s) as major subject or minor course)</i>			2
		2	Z060401T	Indian/Local Language <i>(for those who have not opted language(s) as major subject or minor course)</i>			
		RESEARCH PROJECT			Compulsory	100	3
3		(COMPULSORY)					
		1	C010501T	Corporate Accounting	Theory	(25+75)	5
		2	C010502T	Goods and Services Tax	Theory	(25+75)	5

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V	(CHOOSE ANY TWO)					
	3	C010503T	Business Finance	Theory	(25+75)	5
	4	C010504T	Principles and Practice of Insurance	Theory	(25+75)	5
	5	C010505T	Monetary Theory and Banking in India	Theory	(25+75)	5
	(COMPULSORY)					
	1	C010601T	Accounting for Managers	Theory	(25+75)	5
	2	C010602T	Auditing	Theory	(25+75)	5
	3	C010603P	Comprehensive Viva	Practical	100	5
	(CHOOSE ANY ONE)					
	1	C010604T	Financial Institutions and Market	Theory	(25+75)	5
VI	2	C010605T	Human Resource Management	Theory	(25+75)	5
	3	C010606T	Business Ethics and Corporate Governance	Theory	(25+75)	5
	(COMPULSORY)					
	1	C010701T	Advanced Accounting for Managerial Decisions	Theory	(25+75)	4
	2	C010702T	Advanced Financial Management	Theory	(25+75)	4
	3	C010703T	Advanced Managerial Economics	Theory	(25+75)	4
	4	C010704T	Human Resource Management	Theory	(25+75)	4
	(CHOOSE ANY ONE)					
	5	C010705T	Business Communication	Theory	(25+75)	4
	6	C010706T	Fundamentals of Organisational Behaviour	Theory	(25+75)	4
4	(COMPULSORY)					
	1	C010801T	Management Concept and Organisational Behaviour	Theory	(25+75)	4
	2	C010802T	Advanced Statistical Techniques	Theory	(25+75)	4
	3	C010803T	Economic Environment of Business	Theory	(25+75)	4
	4	C010804T	Business Ethics and Corporate Social Responsibility	Theory	(25+75)	4
	(CHOOSE ANY ONE)					
	5	C010805T	Research Methodology	Theory	(25+75)	4
	6	C010806T	Strategic Management	Theory	(25+75)	4
	(COMPULSORY)					
	1	C010701T	Advanced Accounting for Managerial Decisions	Theory	(25+75)	4
4	2	C010702T	Advanced Financial Management	Theory	(25+75)	4
	3	C010703T	Advanced Managerial Economics	Theory	(25+75)	4
	4	C010704T	Human Resource Management	Theory	(25+75)	4
	5	C010705R	Research Project	Compulsory		4
	(COMPULSORY)					
	1	C010801T	Management Concept and Organisational Behaviour	Theory	(25+75)	4
	2	C010802T	Advanced Statistical Techniques	Theory	(25+75)	4
	3	C010803T	Economic Environment of Business	Theory	(25+75)	4
	4	C010804T	Business Ethics and Corporate Social Responsibility	Theory	(25+75)	4
	5	C010805R	Research Project	Compulsory	100	4


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce		Paper I	
Course Code: C010101T		Course Title: Business Organization	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. Ability to understand the terminologies associated with the field of Business Organisation along with their relevance. Ability to identify the appropriate types and functioning of Business Organisation for solving different problems. Ability to apply basic Business Organisation principles to solve business and industry related problems. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks	
Minimum Marks: 25 out of 75 (External Marks)			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.		22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.		23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit -: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.		25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.		20
Gupta, C.B., "Business Organisation", Mayur Publication, (2014). Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). Bhusan Y. K., "Business Organization", Sultan Chand & Sons. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)			
Note: Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects: Open for all			

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce		Paper II	
Course Code: C010102T		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks	
Minimum Marks: 25 out of 75 (External Marks)			
Total No. of Lectures: 90 .			
Unit	Topics		No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods Of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.		25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.		25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Baseconversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Moving Average Method and Method of Least square.		20
Suggested Readings: Heinz, Kohler: Statistics for Business & Economics, HarperCollins; Gupta, S.C. Fundamental of Statistics, Himalaya Publication. Sharma J.K., Business Statistics, Pearson Education.			
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. Note: Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			


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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		Paper I
Course Code: C010201T	Course Title: Business Management	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. Ability to identify the appropriate method and techniques of Business Management for solving different problems. Ability to apply basic Business Management principles to solve business and industry related problems. Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	24
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories-Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21

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Suggested Readings:

- Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970).
Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).
Agarwal K.K., "Business Organisation and Management".
Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".
Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".
Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".
Shukla, Sudhir, "Management Concept & Principles".
Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi
Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce		Paper II	
Course Code: C010202T		Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge offundamentals of accounting and to impart skills for recording various kinds of business transactions.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		12
II	Royalty Accounts – Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub – lease, Short working Reserve Account, Nazarana. Hire Purchase Account – Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System – Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		15
III	Departmental Accounts – Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts – Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		15
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts – Meaning & Preparation of Voyage Accounts.		18

Suggested Readings:

Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
Maheshwari S.N. & Maheshwari S. K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publication. (2010)

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce		Paper III	
Course Code: C010203P		Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.			
Credits: 2		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks	
Minimum Marks: 25 out of 75 (External Marks)			
Total No. of Practical Labs: 30			
Unit	Topics		No. of lecture Hours
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.		4
II	Introduction To Computer And Accounting Information System (AIS): Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.		4
III	Computerised Accounting Systems: Computerized Accounts by using any popular accountingsoftware: Creating a Company; Configure and Featuresettings; Creating Accounting Ledgers and Groups; CreatingStock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.		22
Suggested Readings:			
Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal			
Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva			
Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal			
Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i> . McGraw- Hill Education, 13 th Ed. 2013.			
Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i> , Pearson Education.			
J.R. Monga, <i>Financial Accounting: Concepts and Applications</i> . Mayur Paper Backs, New Delhi.			
M.C.Shukla, T.S. Grewal and S.C.Gupta. <i>Advanced Accounts</i> . Vol.-I. S. Chand & Co., New Delhi.			
S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting</i> . Vikas Publishing House, New Delhi.			
Deepak Sehgal. <i>Financial Accounting</i> . Vikas Publishing H House, New Delhi. 10.Bhushan Kumar Goyal and HN Tiwari, <i>Financial Accounting</i> , International Book House			
11.Goldwin, Alderman and Sanyal, <i>Financial Accounting</i> , Cengage Learning.			
12.Tulsian, P.C. <i>Financial Accounting</i> , Pearson Education.			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce		Paper I	
Course Code: C010301T		Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 90			
UNIT	Topics		No. of Lectures
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.		22
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members –Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.		22
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.		25
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.		21
Suggested Readings: Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English) Maheshwari SN And SK Maheshwari A Manual Of Business Law 2 nd Edition Himalaya Publishing House Note- Latest edition of the text books should be used.			

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce		Paper II	
Course Code: C010302T		Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in costaccounting.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and FinancialAccounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.		20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of WagePayment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment andAbsorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing:Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		20
Suggested Readings: Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindiand English) Tulsian P.C; Practical Costing: Vikas, New Delhi. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India,New Delhi. Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper I		
Course Code: C010401T	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16
Suggested Readings: Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.(Hindi and English) Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra Note- Latest edition of the text books should be used.		
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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		Paper II
Course Code: C010402T	Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15
IV	Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	15

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Suggested Readings:

Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.

Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK

Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio

Chhabra, T.N., Principles of Marketing, Sun India Publication.

Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)

McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.

Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.

Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.

Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.

Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).

McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Note- Latest edition of the text books should be used.

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com..	Year: Second	Semester: Fourth
Subject: Commerce		Paper III
Course Code: C010403P	Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have: Ability to understand the concept of Digital Marketing along with the basic forms and norms of DigitalMarketing. Ability to understand the terminologies associated with the field of Digital Marketing and control alongwith their relevance. Ability to identify the appropriate method and techniques of Digital Marketing for solving differentproblems. Ability to apply basic Digital Marketing principles to solve business and industry related issues andproblems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement,Break Even Analysis etc.		
Credits: 2		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, DigitalMarketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creatingweb sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words-types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy,Introduction to Web analytics, Web analytics – levels, Introduction ofSocial Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, IntegratingInstagram with a Web Site and other social networks, Keeping up withposts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, Email marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Suggested Readings:

Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India

Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge

Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.

Kapoor, Neeru. E-Marketing, Pinnacle learning

Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India

Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Additional Resources :

Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.

• Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.

Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.

Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson Note- Latest edition of the text books should be used.

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: Third	Semester: FIFTH
Subject: Commerce		Paper I	
Course Code: C010501T		Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.		15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.		19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.		20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.		21
Suggested Readings: Gupta RL Radha swami M, Company Accounts Sultan Chand And Company (Hindi and English) Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English) Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English) Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal PS And Gupta SC Advanced Accounts S Chand And Company Shukla MB Corporate Accounting Kitab Mahal Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) Note- Latest edition of the text books should be used.			
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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: Third	Semester: fifth
Subject: Commerce		Paper II	
Course Code: C010502T		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks	
Minimum Marks: 25 out of 75 (External Marks)			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.		17
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.		16
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		17

Suggested Readings:

Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
Bansal K. M. GST Customer law taxman Publication private limited University edition
RK Singh PK a bird's eye view of GST Asia law house
Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA
Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi
Note- Latest edition of the text books should be used.

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: Third	Semester: fifth
Subject: Commerce		Paper III	
Course Code: C010503T		Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures (in hours per week): 75			
Unit	Topics		No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.		15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.		19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.		20
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.		21
Suggested Readings: Avadhani V A Financial System Bhalla VK Modern Working Capital Management Chandra Prasanna Financial Management Theory And Practices Khan NY And Jain PK Financial Management Tax And Problems Pandey I M Financial Management Note- Latest edition of the text books should be used.			
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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce PAPER IV		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. Ability to identify the appropriate method and types of Insurance for solving different problems. Ability to apply basic Insurance principles to solve business and industry related problems. Ability to understand the concept of Life, Marine and Fire Insurance.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20
Suggested Readings: Mishra M.N., Insurance- Principles & Practice. Gupta O.S., Life Insurance. Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. Kothari & Bhall, Principles & Practice of Insurance. 5- श्रीवास्तव बालचन्द्र, बीमा के तत्व। 6- शुक्ला सोमेश, शुक्ला सुधीर, ममरुता माहरुख, बीमा मवमथ एवं खाते।		
Note- Latest edition of the text books should be used.		
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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper V		
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16
Suggested Readings: Saha SK Indian Banking System SBPD Publication (Hindi and English) Deshmukh And Indian Banking System Chandralok Prakashan (Hindi and English) Gupta SB Monetary Planning Of India Khan M Y Indian Financial System Theory And Practice Sengupta A K & Agarwal K Money Market Operations In India Note- Latest edition of the text book should be used.		
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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Subject: Commerce Paper I		
Course Code: C0106017	Course Title: Accounting for Managers	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Suggested Readings:

Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prenticehall of India, Delhi.
Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad. Note- Latest edition of the text books should be used.

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Subject: Commerce		Paper II
Course Code: C010602T	Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and VariousClasses of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
II	Audit Procedures: Verification programme-selective verification,Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per CompanyAct 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in theAuditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	19
IV	Audit of Public Sector Undertaking and Banks: Special featuresconcerning Audit of departmental undertakings, StatutoryCorporations and Government Companies, Procedure of appointmentof Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit:Importance of cost audit, Provisions regarding cost audit, Cost Auditreport, Tax and Social Audit. Internal Audit: Objective and scope ofInternal Audit, Responsibilities and Authority of Internal Auditors,Relationship between internal auditor and statutory auditor.	24

Suggested Readings:

Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.

Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.

Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.

Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)

Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications, Agra (Hindi and English) Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all.

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Department of Higher Education
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National Education Policy-2020
COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Subject: Commerce Paper IV		
Course Code: C010604T	Course Title: Financial Institutions and Market	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Financial Market along with the basic forms and norms of FinancialMarket. Ability to understand the terminologies associated with the field of Financial Market and control along withtheir relevance. Ability to identify the appropriate method and techniques of Financial Market for solving different problems. Ability to apply basic Financial Market principles to solve business and industry related problems. Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector Industrial Securities Market, Government Securities Market, Long-term LoansMarket, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors. Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading.	16
IV	SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	16

Suggested Readings:

Machiraju, 'Indian Financial System' – Vikas Publishing House.
Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi.
Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi
Mulay, M. A., "New Issues Capital Market in India"
Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.
Avdhani, V. A., "Investment Management" Himalaya Publishing House.
Gupta, O. P., "Indian Securities Market".


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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.		Year: Third	Semester: sixth
Paper V			
Subject: Commerce			
Course Code: C010605T		Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about Human Resource Management.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.		15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.		20
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.		25
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.		15
Suggested Readings: Aswathappa K Maine resource management Tata McGraw Hill Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books Tripathi PC personnel management and Industrial Relations Sultan Chand and sons Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi) Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

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National Education Policy-2020
COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme :B.Com.		Year: Third	Semester: sixth
Subject: Commerce		Paper VI	
Course Code: C010606T.		Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.		17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.		26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.		16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.		16
Suggested Readings: Kitson Alan- Ethical Organisation, Palgrave L. T. Hosmer : The Ethics of Management, Universal Book. D. Murray : Ethics in Organizational, Kogan Page. S. K. Chakraborty : Values and Ethics in Organisation, OUP Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)		
Programme: B.Com (With Hons.)	Year: Fourth	Semester: Seventh
Subject: Commerce		Paper: I
Course Code: C010701T	Course Title: Advanced Accounting for Managerial Decisions	
Course Outcome: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Management Accounting: Meaning, Nature, Objectives, Scope, Principles, Functions, Importance, and Limitations of management accountant. Various tools or techniques of management accounting. Difference between Management Accounting and Financial and Cost Accounting, Role and responsibility of management accountant.	12
2	Analysis and interpretation of Financial Statements - Meaning, Process, Objectives, Importance procedure and techniques of analysis., Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis. Ratio Analysis: Meaning, Utility and Classification of Ratios, Fund Flow and Cash Flow Statement- Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement	12
3	Marginal Costing vs Absorption Costing: Meaning of Marginal Cost and Marginal Costing, marginal approach to profit calculation, difference between marginal costing and absorption costing, uses of marginal costing in decision making. Cost volume-profit analysis	12
4	Budgeting and Budgetary Control : Meaning, objectives, advantages and limitations of budgeting, essentials of an effective budgeting, Meaning, classification, and preparation of budget. Budgetary Control : Meaning, characteristics, objectives, and advantages of budgetary control. Budgetary Control vs Standard costing, Budgetary Control on performance or analysis of budget variances	12
5	Responsibility Accounting and transfer pricing: Meaning, features, objectives, significance and limitation of responsibility accounting, steps involved in responsibility accounting, responsibility centres- cost centres, revenue centre, profit centre, investment centre. Transfer pricing-Meaning and methods of transfer pricing, guiding principles of fixing transfer price, multinational or international transfer pricing. Reporting to management.	12

Suggested Readings:

1. Anthony, Robert, "Management Accounting" McGraw Hill Education
2. Birman, Haral Jr. Dyckman, Thoas, R., "Management Cost Accounting"
3. Khan & Jain, "Management Accounting", McGraw Hil Education; 6 edition
4. Kulshreshtha, "Management Accounting Concepts & Cases", Tata McGraw Hil
5. Maheshwari & Maheshwari, "Accounting for Management", SChand Publishing


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)		Year: Fourth	Semester: Seventh
Subject: Commerce		Paper: II	
Course Code: C010702T	Course Title: Advanced Financial Management		
Course Outcome: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.			
Credits: 4		Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60			

UNIT	TOPICS	NO. OF LECTURES
1	Financial Management: Meaning, Nature and Scope, Financial Goal: Profit Vs. Wealth Maximization, Finance Functions- Investment, Financing and Dividend Decisions. Function of Finance Manager in Modern age, Financial planning and forecasting; Ethics in finance.	12
2	Capital Budgeting : Nature of investment decisions; Investment evaluation criteria net present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV and IRR comparison; capital rationing; Risk analysis in capital budgeting Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of capital (weighted), Cost of equity and CAPM.	12
3	Financing & Dividend Decisions: Sources of Short Term, Middle Term and Long Term Financing, Concept and Approaches of Capital Structure Decisions- NI, NOI, Traditional and Modigliani Miler Approach. Leverage Analysis- Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis. Dividend Decisions: Relevancy and Irrelevancy Theory of Dividend Decisions. (Walter's Model, Gordon's Model and Modigliani Miler Model). Factors Affecting Dividend Decision.	12
4	Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.	12
5	Corporate Restructuring and Contemporary Issues in Financial Management: Corporate restructuring. Mergers and Acquisitions- types, sources of takeover gains, valuation and financing of M&As. Leveraged buyouts; Spin offs; demerger. Contemporary issues in financial management.	12

Suggested Readings:

1. Chandra, Prasanna, "Financial Management", McGraw Hill Education; Ninth edition
2. Khan, MY.. & Jain, P.K., "Financial Management", Tata McGraw Hil,
3. Kuchhal, S.C., "Financial Management", Chaitanya Publishing House
4. Pandey, I.M., "Financial Management", Vikas Publishing House, New Delhi
5. Shukla, M.B., "Business Finance", Kitab Mahal


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Seventh
Subject: Commerce		Paper: III
Course Code: C010703T	Course Title: Advanced Managerial Economics	
Course Outcome: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the business cycles, which would help them in managerial decision making processes.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature and Scope of Managerial Economics; Objective of the Firm- Profit and wealth Maximisation. Fundamental Concepts-Opportunity cost, Discounting principle, and time Perspective.	12
2	Demand Analysis: Determination of demand; Demand function; Indifference curve analysis: Characteristics of Indifference Curve and Consumer's equilibrium; Types of Demand Elasticity..	12
3	Production and Cost: Production function, Concept of production, isoquants ridge lines, isocost lines, Expansion path and multi product firm. Cost function: Classification of Costs, incremental cost, its relevance in decision making, short run and long run cost functions. Law of Variable proportion.	12
4	Price and output relationship under different market structures: Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly.	12
5	Risk and decision making: The concept of Risk and Uncertainty; Decision making under uncertainty, Risk return Trade-Of; Profit Management: The concept of Economic Profit and Accounting Profit, Profit planning and Forecasting, Theories of profit-F.B. Hawley: Theory of Risk Bearing, F.H. . Knight: Uncertainty Bearing Theory, Business Cycles: Concept and Nature, Phases and Causes of Business Cycles.	12

Suggested Readings:

1. Koutsyiannis, A., Modern Microeconomics, Macmilan Press Ltd.
2. Varian, Micro-Economic Analysis, Norton.
3. Pindyck Robert S., Daniel. L Rubinfeld and Prem. L Mehta, Micro Economics, Pearson Education Asia, New Delhi.
4. Branson Wiliam H., Macro Economics Theory and Policy, First East - West Press.
5. Dornbusch, R. and S. Fischer Macro Economics, Publisher Tata McGraw Hil
6. Oliver Blanchard Macro Economics, Pearson Education, LPE.
7. Mankiw, N. Gregory, Macro Economics, Macmillan.


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Seventh
Subject: Commerce		Paper: IV
Course Code: C010704T	Course Title: Human Resource Management	
Course Outcome: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Meaning, Definitions, Characteristics and Nature of HRM, Human Resource Manager- Qualification, Functions, Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.	12
2	Job Analysis: Job Analysis and Job Design, Job Analysis Techniques, Job Evaluation Techniques, Job Description, Job Specification, Job Design Approaches, and Job Characteristics. Competency Mapping.	12
3	Recruitment, Selection, Training and Development: Factors affecting recruitment, sources of recruitment (internal and external),basic selection model, psychological tests for selection. Training and development techniques.	12
4	Performance Appraisal and Management: Objectives, Process and Methods of Appraisal. Diversity at work, Managing diversity, Causes and Paradox of diversity with special References to handicapped, women and ageing.	12
5	Compensation Management: Wage Vs Salary, Determination of compensation, Incentive Schemes, Fringe Benefits and Labor Welfare. Employees Relations: Grievances and Handling.	12

Suggested Readings:

1. Agarwal, R.D., "Dynamics of Personnel Management in India", McGraw-Hill Inc.US
2. Flippo, E.D., "Principles of Personnel Management", Tata McGraw Hill.
3. Matoria, C.B., "Personal Management", Himalaya Publishing House
4. Ashwathappa, K., "Human Resource Management", Tata McGraw Hil. (2013)
5. .S Rao, V.S.P., "Human Resource Management", 3dr Edition, Excel Books, (2010)
6. Monappa, .A&Saiyyadain M.S., "Personnel Management", McGraw-Hil Publishing Co.
7. Stone, Lloyd & Leslie, W. Rue, "Human Resource and Personnel Management", Irwin/McGraw-Hill
8. Yoder, Dale, "Personal Management and Industrial Relations", Prentice-Hall, Inc
9. Matoria. C. B., "Sevi Vargiya Prabandha"


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Seventh
Subject: Commerce		Paper: V
Course Code: C010705T	Course Title: Business Communication	
Course Outcome: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like videoconferencing, social networking. Strategic importance of e- communication.	15
2	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	15
3	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft Office Correspondence: Official Letter, Semi Official Letter and Memorandum.	15
4	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	15

Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hil Publishing Company Ltd. New Delhi.
2. Bovee, and Thil, Business Communication Today, Pearson Education
3. Shirley, Taylor, Communication for Business, Pearson Education
4. Locker and Kazmarek, Business Communication: Building Critical Skills, TMH
5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Seventh
Subject: Commerce		Paper: VI
Course Code: C010706T	Course Title: Fundamentals of Organisational Behaviour	
Course Outcome The aim of the course is to build knowledge and understanding of Organizational Behaviour among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organizational Behaviour.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Meaning and development of organisational behaviour, need for organisational behaviour, organisational behaviour model.	15
2	Perception- Meaning, significance of perception for understanding, human behaviour, perception, process, and factors, influencing perception, personality, concept, factors, influencing personality, theories of personality.	15
3	Learning: Concept, process, learning theory and Organisational behaviour, organisational behaviour modification. Motivation : motivation and goal, directed nature of human behaviour, process, theories of motivation, Maslow's, need hierarchy theory, conflict management, herzbergs' two factor theory, theory, XY and Z, conflict management.	15
4	Group Dynamics: Meaning, functions, types, reasons for joining group, stages of group, development, characteristics, advantages and disadvantages of informal groups, group, norms, group, cohesiveness, Leadership : meaning, style, approaches of leadership (Trait and behaviour approach)	15

Suggested Readings:

1. Bennis, W.G., Organisation Development
2. Breech Islwar, Organisation-The Framework of Management
3. Dayal, Keith, Organisational Development
4. Sharma, R.A., Organisational Theory and Behaviour
5. Prasad, L.M., Organisational Behaviour


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Eighth
Subject: Commerce		Paper: I
Course Code: C010801T	Course Title: Management Concepts and Organisational Behavior	
Course Outcome: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organization.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Management Concept: Meaning, Managerial Functions: Planning-concept, significance, types; Organizing concept, principles, theories, types of organisations, authority, power, delegation, decentralisation, staffing, Directing, coordinating Control - nature, process, and techniques. Schools of Management Thought: Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system; Contingency theory of management	12
2	Organisational Behaviour- Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.	12
3	Individual Behaviour : Perception - Concept, Nature, Process, Attitude - Concept, Process, and Measurement, Personality - Concept, Determinants of Personality, Learning- Concept, Components, Factors affecting Learning, Learning Theories.	12
4	Group Dimensions of Organisational Behaviour : Group - Concept, Types of Group, Group Formation, and Group Decision Making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict. Motivation - Concept, Theories of Motivation, Leadership - Concept, Nature, Determinations and Style, Theories of Leadership - Trait, Behavioural and Situational Theories.	12
5	Organisational Power and Politics, Organisational Change - Concept, Nature, Resistance to Change, Management Resistance to Change, Conflict. Concept, Sources & Types, Resolution of Conflict, Organisational Culture - Concept, Elements, Implication & Process.	12

Suggested Readings:

1. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston. Hellreigel Don, John W. Slocum, Jr., and Richard W. Woodman; Organizational Behaviour, South western college Publishing, Ohio
2. Hersey. Paul, Kenneth H. Blanchard and Dewey E. Johnson; Management of Organisational Behaviour: Utilising Human Resources, Prentice Hal, New Delhi.
3. Ivancevich; John and Michocol T. Matheson : Organisational Behaviour and Management,
4. Business Publication Inc., Texas.
5. Luthans, Fred : Organizational Behaviour. Mcgraw-Hil, New York


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Eighth
Subject: Commerce		Paper: II
Course Code: C010802T	Course Title: Advanced Statistical Techniques	
Course Outcome: The objective of this course si to give advance knowledge of the subject to make the students learn the application of Statistical Tools and Techniques for decision making.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Sampling: Need for sampling - sampling frame - probability and non probability methods- sampling and non-sampling errors sampling distributions - central limit theorem.	12
2	Probability Theory and Distribution: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability. Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application.	12
3	Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.	12
4	Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	12
5	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests: Difference Between Parametric and Nonparametric Tests; Chi square Test- Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test: Limitations of the Tests Hypotheses.	12

Suggested Readings:

1. Beri. "Statistics for Management", Tata McGraw Hill
2. Chandran. J.S., "Statistics for Business and Economics", Vikash, 1998
3. Render & Stair Jr., "Quantitative Analysis for Management", Prentice Hall .4
4. Sharma. J.K. "Business Statistics", Pearson Education
5. Gupta. C.B. ., "An Introduction to Statistical Methods" Vikash Publication
6. Levin Rubin, "Statistics for Management" Pearson, New Delhi.
7. Jaiswal K.S., "Advanced Statistics", Vaibhav Laxmi Prakashan, Varanasi.
8. Gupta, K.L. "Business Statistics", Navyug Publication
9. Gupta. C.B. & Gupta, Vijay, "An Introduction to Statistical Methods", S. Chand" Delhi
10. Gupta, S.C. . & Gupta, Indra, "Business Statistics" Himalaya Pub. House Delhi
11. Gupta S.P., Statistical Methods, S. Chand & Sons, Delhi


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Eighth
Subject: Commerce		Paper: III
Course Code: C010803T	Course Title: Economic Environment of Business	
Course Outcome: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Theoretical Framework of Business Environment: Concept, Nature and Significance of Business Environment, Elements of Environment - Internal and External; Changing Dimensions of Business Environment; Techniques of Environmental Scanning and Monitoring.	12
2	Economic Environment of Business: Economic systems and business environment; Government Policies Industrial policy, Fiscal policy, Monetary policy, Exim Policy, Economic reforms.	12
3	Political and Legal Environment of Business: Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Competition Policy.	12
4	Socio-Cultural Environment: Culture and Business, Social institutions and systems; Social values and attitudes; Social groups; Emerging rural sector in India; Social responsibility of business; Consumerism in India.	12
5	International and Technological Environment: Multinational corporations; Strategic Alliances; WTO, World Bank, MI and their Importance to India; Technological environment in India; Choice of Technology, Technology Transfer.	12

Suggested Readings:

- 1-Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, NewDelhi
- 2-Charunilam, Francis: Business Environment
- 3-Alagh, Yoginder :K Indian Development Planning and Policy, Vikas Publications, New Delhi
- 4- Ashwathapa: Business Environment, Himalaya Publication, Delhi


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**Department of Higher Education
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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)		Year: Fourth	Semester: Eighth
Subject: Commerce		Paper: IV	
Course Code: C010804T	Course Title: Business Ethics and Corporate Social Responsibility		
Course Outcome: To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.			
Credits: 4		Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60			

UNIT	TOPICS	NO. OF LECTURES
1	Business Ethics: The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility-an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.	12
2	Indian Ethical Practices and Corporate Governance : Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents; Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance; Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards ; Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences..	12
3	Whistleblowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.	12
4	Corporate Social Responsibility (CSR) -Meaning; corporate philanthropy; CSR- an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.	12
5	Corporate Image and Excellence: Corporate image - building corporate image, Importance, Corporate Excellence, importance, Measures to achieve corporate excellence, New initiatives on corporate excellence.	12

Suggested Readings:

1. Malin. Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility -A European Perspective, Edward Elgar.
4. Sharma MB. Business Environment, Taxman Publication
5. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd.

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)	Year: Fourth	Semester: Eighth
Subject: Commerce		Paper: V
Course Code: C010805T	Course Title: Research Methodology	
Course Outcome: The objective of the course is to impart basic understanding and steps involved in a good research. Students should understand research design, sampling and report writing.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature, Scope and Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Characteristics of socio-economic research.	12
2	Research Problem: Selection and formulation of research Problems, Defining the Scope and Significance.	12
3	Collection of Data: Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data: Secondary and Primary, Various Methods of Collection of Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data.	12
4	Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA).	12
5	Interpretation of Data and Preparation of Report: Different statistical techniques of data analysis, Interpretation, Report Writing, Presentation, Footnotes, References, Bibliography, Appendices.	12

Suggested Readings:

1. Kothari, C.R., "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. Chawla, Deepak & Sodhi, Neena, "Research Methodology: Concepts & Cases", Vikas Publishing House, New Delhi.
3. .3halacherya, KD., "Research Methodology", Excel Books


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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com (With Hons.)		Year: Fourth	Semester: Eighth
Subject: Commerce		Paper: VI	
Course Code: C010806T	Course Title: Strategic Management		
Course Outcome: The present course aims at familiarizing the participants with the concepts, tools and techniques of corporate strategic management so as to enable them to develop analytical and conceptual skills.			
Credits: 4		Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60			

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Strategic Management: Definition and Process, Models of Strategic Decision Making, Strategic Intent, Strategic Business Unit.	12
2	Environmental Scanning: Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence.	12
3	Strategic Analysis & Choice: Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice.	12
4	Strategic Implementation and Control: Inter- relation between Formulation and Implementation, Issues in Strategy Implementation, Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control.	12
5	Emerging Strategic Trends : Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India, Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering, Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with References to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness.	12

Suggested Readings:

1. Azhar Kazmi. *Strategic Management and Business Policy*, McGraw Hill.
2. P. Subba Rao. *Strategic Management*, Himalaya Publishing House.
3. V.S. Ramaswamy & S. Namakumari. *Strategic Planning: Formulation of Corporate Strategy*, Macmillan India.
4. Upendra Kachru. *Strategic Management: Concepts and Cases*, Excel Books.
5. R. Srinivasan. *Strategic Management: The Indian Context*, PHI Learning.







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